



## Texas Department of Health

William R. Archer III, M.D.  
Commissioner of Health

<http://www.tdh.state.tx.us>

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Charles E. Bell, M.D.  
Executive Deputy Commissioner

April 12, 2000

Ms. Freddie Barclay, County Auditor  
Hardin County  
P.O. Box 2996  
Kountze, Texas 77625

Dear Ms. Barclay:

We have reviewed the audit report on Hardin County for the year ended September 30, 1999. The report was prepared by Hereford, Lynch, Sellars, & Kirkham, Certified Public Accountants. We reviewed the report to determine if Hardin County met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. In our opinion, Hardin County met the audit requirements of OMB Circular A-133 for the year ended September 30, 1999.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Claud Thigpen  
Single Audit Coordinator  
Internal Audit Division

Audit Number: 99-0308